

EXHIBIT K



New York

EXHIBIT

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CONFIDENTIAL

Ms. Ester Lorusso
ZZ-NYC

October 13, 2004

Dear Ms. Lorusso:

Reference is made to our letter dated September 1, 2004, which detailed our offer of promotion to GA2000 as Managing Director. As a follow up to your verbal acceptance of this promotion, we confirm that the effective date of the promotion will be November 1, 2004.

As mentioned in our previous letter your annual salary will be increased from \$78,520.80 to \$105,000 (per annum).

We wish you success in the performance of your new assignment.

CC: TY-NYC
UG-NYC

Very truly yours,

Andrea Sciarresi
Director, Human Resources
North America & Mexico

Giulio Libutti
Senior Vice President
North America & Mexico

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